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Date: December 16, 2003

Docket No.: 1472-0310P

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121603

MS PATENT APPLICATION
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

As authorized by the inventor(s), transmitted herewith for filing is a patent application applied for on behalf of the inventor(s) according to the provisions of 37 C.F.R. § 1.41(c).

Inventor(s): Shuji NAGANO
Toshihiko OKA
Masanori TOKUHISA

For: VALVE SYSTEM FOR INTERNAL COMBUSTION ENGINE

Enclosed are:

- A specification consisting of twenty-eight (28) pages
- Ten (10) sheet(s) of formal drawings
- Applicant claims small entity status under 37 C.F.R. § 1.27
- Applicant does not claim priority
- Applicant claims the right of priority under the provisions of 35 U.S.C. § 119 and 37 C.F.R. § 1.55(a) based on Application No(s). 2002-364601 filed in Japan on December 17, 2002.
 - Certified copy(ies) is(are) attached hereto.
 - Certified copy(ies) will follow.

Executed Declaration in accordance with 37 C.F.R. § 1.64 will follow

Application Data Sheet in accordance with 37 C.F.R. § 1.76

Preliminary Amendment

Information Disclosure Statement, PTO-1449 and reference(s)

Other: _____

Applicant requests early publication - \$300.00 publication fee

Non-publication Request and Certification under 35 U.S.C. § 122(b)(2)(B)(i)

The filing fee has been calculated as shown below:

		LARGE ENTITY		SMALL ENTITY		
BASIC FEE		\$770.00		\$385.00		
	NUMBER FILED	NUMBER EXTRA	RATE	FEE	RATE	FEE
TOTAL CLAIMS	9-20=	0	x 18	= \$0.00	x 9=	\$0.00
INDEPENDENT CLAIMS	1-3=	0	x 18	= \$0.00	x43=	\$0.00
<input checked="" type="checkbox"/> MULTIPLE DEPENDENT CLAIMS PRESENTED				+ \$290.00		+ \$145.00
		TOTAL		\$1,060.00		\$0.00

The application transmitted herewith is filed in accordance with 37 C.F.R. § 1.41(c). The undersigned has been authorized by the inventor(s) to file the present application. The original duly executed declaration together with the surcharge will be forwarded in due course.

A check in the amount of \$1,060.00 to cover the filing fee is enclosed.

Please charge Deposit Account No. 02-2448 in the amount of \$0.00. A triplicate copy of this transmittal form is enclosed.

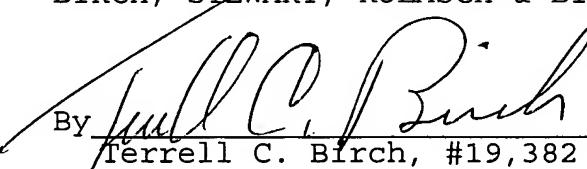
Please send correspondence to:

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If necessary, the Commissioner is hereby authorized in this, concurrent, and future replies, to charge payment or credit any overpayment to Deposit Account No. 02-2448 for any additional fees required under 37 C.F.R. § 1.16 or under 37 C.F.R. § 1.17; particularly, extension of time fees.

Respectfully submitted,

BIRCH, STEWART, KOLASCH & BIRCH, LLP

By 
Terrell C. Birch, #19,382

TCB:MH/pjh
1472-0310P

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Attachment(s)

(Rev. 11/30/03)